

NEW IBERIA CITY MARSHAL

(A Component Unit of the City of New Iberia, Louisiana)

New Iberia, Louisiana

Compiled Financial Statements

As of and for the Year Ended June 30, 2020

NEW IBERIA CITY MARSHAL
(A Component Unit of the City of New Iberia, Louisiana)
New Iberia, Louisiana

Annual Financial Statements

As of and for the Year Ended June 30, 2020

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Honorable Tony Miguez, City Marshal
New Iberia City Marshal
New Iberia, LA

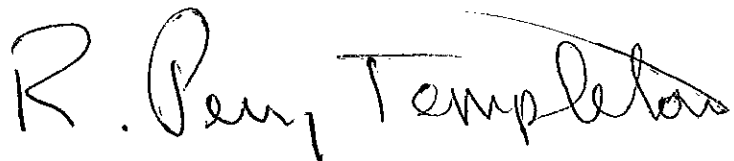
Management is responsible for the accompanying financial statements of the governmental activities of New Iberia City Marshal, a component unit of the City of New Iberia, Louisiana, as of and for the year ended June 30, 2020, which collectively comprise the Marshal's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has omitted the management's discussion and analysis information and budgetary comparison supplementary information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Marshal's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

I am not independent with respect to the New Iberia City Marshal.



New Iberia, LA
March 23, 2021

NEW IBERIA CITY MARSHAL
(A Component Unit of the City of New Iberia, Louisiana)
Balance Sheet – All Governmental Fund Types and Account Groups
For the Year ended June 30, 2020

	Governmental Fund Type General	Account Group General Fixed Assets	Totals (Memorandum Only)
ASSETS AND OTHER DEBITS			
Cash	\$ 37,955	\$ -	\$ 37,955
Due from City Court of New Iberia	3,978	-	3,978
Equipment, furniture and fixtures	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets and Other Debits	 <u>\$ 41,933</u>	 <u>\$ -</u>	 <u>\$ 41,933</u>
 LIABILITIES			
Accounts Payable	<u>4,468</u>	-	<u>4,468</u>
 Total Current Liabilities	 <u>4,468</u>	 <u>-</u>	 <u>4,468</u>
 FUND BALANCE			
Unassigned (Deficit)	27,285	-	27,285
Restricted	10,180	-	10,180
Investment in general fixed assets	<u>-</u>	<u>-</u>	<u>-</u>
 Total Fund Balance (Deficit)	 <u>37,465</u>	 <u>-</u>	 <u>37,465</u>
 Total Liabilities and Fund Balance	 <u>\$ 41,933</u>	 <u>\$ -</u>	 <u>\$ 41,933</u>

See accountant's compilation report.

NEW IBERIA CITY MARSHAL
(A Component Unit of the City of New Iberia, Louisiana)
Statement of Revenues, Expenditures,
and Changes in Fund Balances – Governmental Fund
For the Year Ended June 30, 2020

REVENUES	
Service Fees	\$ 77,794
Intergovernmental	
On Behalf Payments	48,827
Transfer from City of New Iberia	<u>20,000</u>
Total Revenues	<u>\$ 146,621</u>
EXPENDITURES	
Capital Outlay	-
Current	
Automobile Expense	5,341
Outside Services	38,140
Marshal's Salary	40,493
Marshal's Retirement and Benefits	8,334
Office Expenses	2,471
Legal & Accounting Costs	500
Dues, Meetings, & Insurance	782
Other Miscellaneous Costs	<u>7,259</u>
Total Expenditures	<u>103,320</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	43,301
FUND BALANCE, (DEFICIT) BEGINNING OF YEAR	<u>(5,836)</u>
FUND BALANCE, END OF YEAR	<u>\$ 37,465</u>

See accountant's compilation report.

NEW IBERIA CITY MARSHAL
 (A Component Unit of the City of New Iberia, Louisiana)
 New Iberia, Louisiana
 Compensation, Benefits, and Other Payments to the
 Agency Head
 As of and for the Year Ended June 30, 2020

	<u>AGENCY HEAD NAME</u>	
	<u>Honorable Tony Miguez</u>	<u>Honorable Jay Garzotto</u>
Base salary, including state supplemental	\$ 20,513	\$ 19,980
Benefits – insurance	383	1,600
Benefits – retirement	6,349	-
Civil Fees	9,284	-
Garnishments	<u>14,718</u>	<u>10,573</u>
Total	<u>\$ 51,247</u>	<u>\$ 32,153</u>

See accountant's compilation report.